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From:

Sent: Monday, February 14, 2011 3:17:40 PM

To:

Cc:

Subject: RE: TEFRA Questions

[REDACTED] Section 6063 requires a partner to sign. LLC's elect to be treated as partnerships by filing a partnership return and, thus, elect to treat their members as "partners". LLC's can be either member managed or manager managed. If they are manager managed a manager is arguably authorized by the member "partners" to sign the Form 1065. Section 6063 provides that the signature itself is prima facie evidence that the signature is authorized. [REDACTED]